NOTIFICATION.

No. L.D. 1954—Legis. 67-51-1, dated Bangalore, 21st January 1952.

Ordered that the accompanying Mysore Sales-tax (Second Amendment) Act, 1952, which received the assent of His Highness the Maharaja, on the 13th day of January 1952 be published as Mysore Act No. V of 1952, in the *Mysore Gazette*, for general information.

By Order of His Highness the Maharaja,

N. R. JAYA RAO,
Legal Remembrancer and
Secretary to Government,
Law Department.

MYSORE ACT. No. V of 1952.

THE MYSORE SALES-TAX (SECOND AMENDMENT) ACT, 1952.

(Received the assent of His Highness the Maharaja on the Thirteenth Day of January 1952).

An Act further to amend the Mysore Sales-Tax Act, 1948.

Preamble.

Whereas it is expedient further to amend the Mysore Sales-tax Act, 1948 (Mysore Act XLVI of 1948), for the purposes hereinafter appearing;

It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Mysore Sales-tax (Second Amendment) Act, 1952.

(2) It shall be deemed to have come into force on the First day of April 1952.

Amendment of Section 2 of Mysore Act XLVI of 1948.

2. Explanation 2 to clause (j) of Section 2 of the Mysore Sales-tax Act, 1948 (hereinafter referred to as the said Act), shall be omitted

Addition of a new Section 27 in Mysore Act XLVI of 1948.

3. After Section 26 of the said Act, the following section shall be added, namely:—

"27. Notwithstanding anything contained in this Act—

Tax not leviable in certain cases.

(*a*) a tax on the sale or purchase of goods shall not be imposed under this Act,

(i) where such sale or purchase takes place outside the State of Mysore; or

(ii) where such sale or purchase takes place in the course of import of the goods into, or export of the goods out of, the territories of India;

(*b*) a tax on the sale or purchase of any goods shall not be imposed where such sale or purchase takes place in the course of inter-State trade or commerce except in so far as Parliament may by law otherwise provide.

Explanation.—For the purposes of sub-clause (i) of clause (*a*), a sale or purchase shall be deemed to have taken place in the State in which the goods have actually been delivered as a direct result of such sale or purchase for the purpose of consumption in that State, notwithstanding the fact that under the general law relating to sale of goods the property in the goods has by reason of such sale or purchase passed in another State.

Printed by the Director of Printing, Stationery and Publications at the Government Press, Bangalore.